

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5/10/2000-Fin (R&C) (11)

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of horticultural products specified in the Schedule, hereto, made by any registered dealer under the said Act, from the tax payable therein under the said Act, to the extent it exceeds three paise in the rupee, subject to the condition that the products sold should have been purchased directly from the horticulturist within the State of Goa.

This Notification shall come into force at once and shall remain in force for a period of two years.

SCHEDULE

- (1) Betel nut (Arraca Nut).
- (2) Black Pepper (Miri).
- (3) Cardamon (Elchi).
- (4) Coffee seeds.
- (5) Raw Cashew Nuts.
- (6) Coconuts.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 14th July, 2000.

Notification

No. 5/10/2000-Fin (R&C) (10)

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"), the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer registered under the said Act, having his place of business in the State of Goa, in respect of any sale of horticultural products specified in the Schedule hereto, made by him from any place of business, in the course of Inter-State trade, shall be exempt to the extent it exceeds 3%, subject to the condition that the products sold should have been purchased directly from the horticulturist within the State of Goa.

This Notification shall come into force at once and shall remain in force for a period of two years.

SCHEDULE

- (1) Betel nut (Arraca Nut).
- (2) Black Pepper (Miri).
- (3) Cardamon (Elchi).
- (4) Coffee seeds.
- (5) Raw Cashew Nuts.
- (6) Coconuts.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 14th July, 2000.